



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: December 27, 2001

Ancillary Document being reviewed (provide number and title): ETA 108.12.178
Rental value of One Use Article

Date last Issued: July 29, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-211
Leases or rentals of tangible personal property, bailment

Purpose of the document: ETA 54 explains that use tax applied to the use of an airplane by a taxpayer who purchased the airplane to lease to others and to use in giving flight training.

Is the document clearly written?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide information not currently in the rule?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The previous review of ETA 054 recommended the information be incorporated in WAC 458-20-178 and then repealed. Further review indicates that the information is also pertinent to WAC 458-20-211 and should likewise be included in this rule.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
